

# **AUDIT FISCAL VOUCHERS**

**FMOC 1001 - FWOC 0301**



03 APR 12





# **CERTIFYING COLLECTION VOUCHERS**

**PUBLIC FUNDS**



# DEPOSIT FUNDS

- Amounts appropriated by Congress held in a general funds
- All check payments made by DO's are from this fund
- Do's obtain cash from this fund (Ex-cash Disbursement)



# CASH FUNDS

- Approved by the CO to be held at personal risk
- Used for official disbursements when a check cannot be issued
- Only keep what is required, depositing the rest





# CASH FUNDS

Public funds are utilized to make cash funds?

TRUE

**CORRECT**

FALSE

**INCORRECT**



# **TYPES OF COLLECTIONS**



# **TYPES OF COLLECTIONS**

There are three types of collections:

1. Receipts
2. Reimbursements
3. Refunds



# TYPES OF COLLECTIONS

## Receipts:

Collections creditable to Treasury  
miscellaneous receipt accounts



# **TYPES OF COLLECTIONS**

## **Reimbursements:**

Amounts earned and collected for property sold or services furnished to the public or to another government agency

## **Refunds:**

Recoupment (collections) of payments made in error



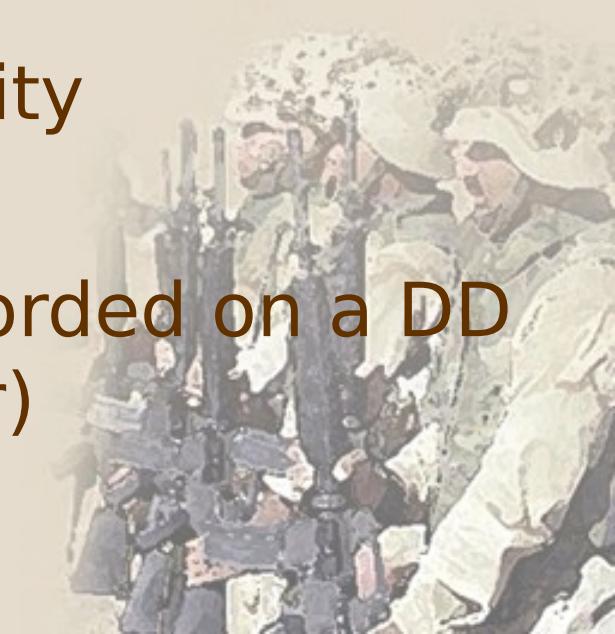
# COLLECTIONS TRANSACTIONS



# COLLECTION TRANSACTIONS

## GENERAL INFORMATION

- A collection can be either vouchered or unvouchered
- Increases the DO's accountability
- Collections are verified and recorded on a DD Form 1131 (Collection Voucher)



# VOUCHER SUPPORTED COLLECTION

Effects a credit to a receipt or deposit fund,

Which involves:

- Direct receipts such as cash, checks, drafts, and money orders
- Deductions for purchase of saving bonds
- Deductions on payment vouchers to cover indebtedness due to the US Government
- Transfers between appropriations or funds using a SF 1080 or SF 1081 form.



# UNVOUCHERED COLLECTIONS

- Funds received which are not credited to an appropriation or fund such as:
  - dishonored checks
  - loss of funds
  - agent returns
  - Documented on Journal Voucher



# Vouchering

To expedite the flow of funds to the government collections shall be separated from documents and deposited



# **Preparation and Distribution of the DD Form 1131**



# 1131 Top

CASH COLLECTION VOUCHER		DISBURSING OFFICE COLLECTION VOUCHER NUMBER CV # 00035	(a)	
		RECEIVING OFFICE COLLECTION VOUCHER NUMBER )	(b)	
RECEIVING OFFICE	ACTIVITY (Name and location) <b>(c1)</b>			
	RECEIVED AND FORWARDED BY (Printed name, title and signature) <b>(c2)</b>	DATE	<b>(d)</b>	
DISBURSING OFFICE	ACTIVITY (Name and location) DISBURSING OFFICE, 7TH FSSG, FMF, CLNC 28542-5050	<b>(e1)</b>		
	DISBURSING OFFICER (Printed name, title and signature) L. MERTES, COL, USMC DISBURSING OFFICER <b>(e2)</b>	DISBURSING STATION SYMBOL NUMBER 8190 <b>(f)</b>	DATE 20000901 <b>(g)</b>	
PERIOD: From <b>(h)</b> To				
DATE RECEIVED	NAME OF REMITTER DESCRIPTION OF REMITTANCE <b>(i)</b>	DETAILED DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED <b>(j)</b>	AMOUNT \$ 220.00 <b>(l)</b>	ACCOUNTING CLASSIFICATION 17*1105.2752 021 43690/0 000027 2D 000000 000000074125 <b>(m</b> )
20000901	ROBINSON, R.J. 221-21-2323	OVER PAYMENT OF TVL SETTLEMENT DTD 20000810 DOV # 22046 <b>(k)</b>		

# 1131 Bottom

		<b>TOTAL</b>	\$ 220.00

# 1131(B) Top

<b>CASH COLLECTION VOUCHER</b>		DISBURSING OFFICE COLLECTION VOUCHER NUMBER <b>CV # 00035</b>		
		RECEIVING OFFICE COLLECTION VOUCHER NUMBER <b># 20081</b>		
RECEIVING OFFICE	ACTIVITY <i>(Name and location)</i> <b>SUPPLY, 7TH FSSG, FMF, CLNC 28542-5100</b>	RECEIVED AND FORWARDED BY <i>(Printed name, title and signature)</i>  <b>FRED E. FLINTSTONE, CAPT, USMC, SUPPLY OFFICER</b>	DATE  <b>20000810</b>	
DISBURSING OFFICE	ACTIVITY <i>(Name and location)</i> <b>DISBURSING OFFICE, 7TH FSSG, FMF, CLNC 28542-5050</b>	DISBURSING OFFICER <i>(Printed name, title and signature)</i>  <b>L. MERTES, COL, USMC DISBURSING OFFICER</b>	DISBURSING STATION SYMBOL NUMBER  <b>8190</b>	DATE  <b>20000812</b>
<b>PERIOD:</b>		<b>From</b> 20000801	<b>To</b> 20000810	
DATE RECEIVED	NAME OF REMITTER DESCRIPTION OF REMITTANCE	DETAILED DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	ACCOUNTING CLASSIFICATION
20000801	G. I. JOE, SSGT COLLECTION AGENT	10 CASES MRE FOR FX - FOR GSM CO, MAINT BN	\$ 540.00	17*1107.2780 000 16890/0 000027 2D 108800 M0023698712
20000805	" "	12 CASES " " " "	\$ 648.00	" "
20000810	" "	10 CASES " " " "	\$ 540.00	" "

# 1131(B) Bottom

	<b>TOTAL</b>	\$ 1,728.00	

DD FORM 1131, APR 57 (EF)

PREVIOUS EDITION MAY BE USED.

Form approved by Comptroller General, U.S.

24 January 1956

# PRACTICAL APPLICATIONS





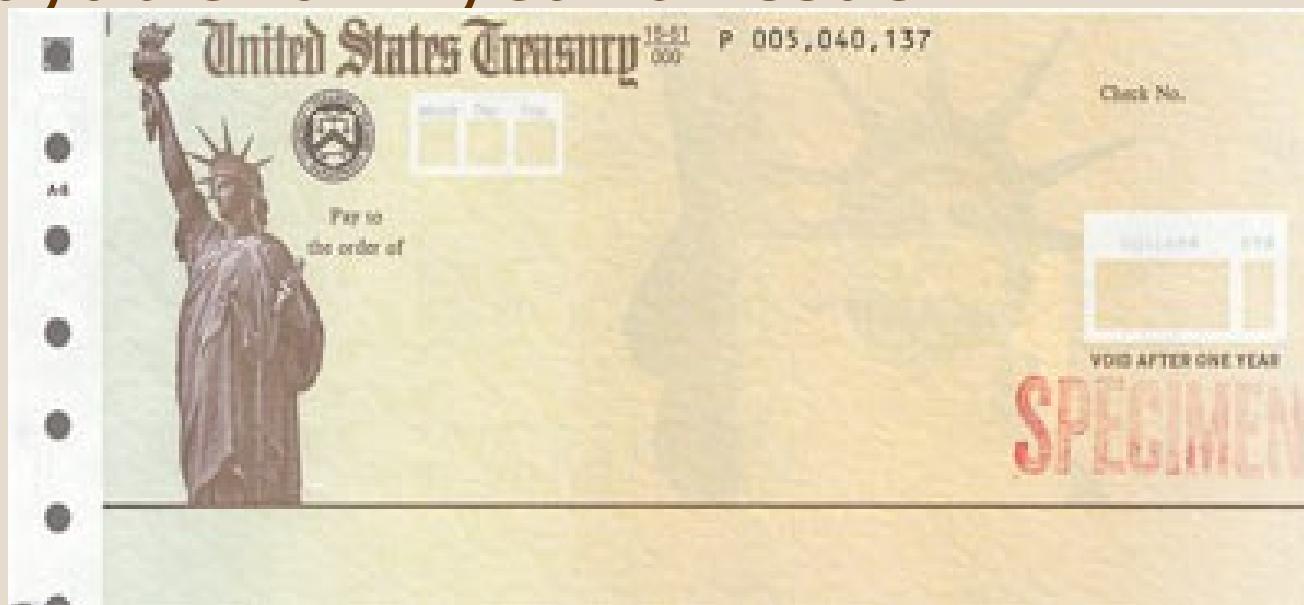
# **U.S. Treasury Checks**



# U.S. Treasury Checks

Treasury Checks are issued in accordance with applicable laws & regulations.

Payable for 1 year of issue.



# Check Preparation

All Data printed will be done in a manner that is permanent and not affected by erasure, smudging, etc



# Check Preparation

## PAY TO THE ORDER OF:

- First name, Middle name, Last name – proper order
- Use of initials inadequate
- SSN placed on area that if mailed will not be seen



# Check Preparation

**Date:** Right side of check

## **Numeric \$ Amount:**

- Upper right hand side, above DO Signature
- Must have 8 spaces, if amount only 3 Digits,

fill in 5 with asterisks

**Written \$ Amount:** Amount of check in words



# Check Preparation

**Other Special Info:** Bottom of the check will have the info i.e. Voucher #

**Drawers Signature:** Should be in permanent dark blue, black ink; approved facsimile or manual



# Exchange-For-Cash

- Purpose is to obtain operating or accommodation of cash
- When checks are issued to agent's a DD Form 1081 is done.
- Endorsed to the order of the bank or institution furnishing cash
- Deployed DO's will endorse check to the Navy DO/Ship Name
- Checks to self must be supported by a OF 1017-G Journal Voucher



# Exchange for Cash Check – Front

see Student Handout



# Journal Voucher Top

FOR INSTRUCTIONAL PURPOSES ONLY

Optional Form 1017-G (9-79)

Title 7, GAO Manual

501017-810

## JOURNAL VOUCHER

J.V. NO. 00025

DATE 000901

REFERENCE	EXPLANATION	DEBIT	CREDIT
CK# 70,123,456	EXCHANGE FOR CASH DISBURSEMENT CHECK DTD <del>00</del> 0901 DSN 8190		\$15,000.00

# Journal Voucher Bottom

	TOTAL		\$15,000.00

Prepared By J. SPRATT GYSGT USMC

(Signature)

Approved By L. MERTES COL USMC

(Signature)

CASHIER

(Title)

DISBURSING OFFICER

(Title)

# **Exchange-For-Cash Remittance Check**

Checks are drawn for funds found in the personal effects of persons who:

- Are dead
- Missing
- Or whose whereabouts are unknown (including absentees and deserters)

Made payable to the payee designated by the officer (CO) having custody of the personal effects



# Exchange-For-Cash Remittance Checks

The object for which drawn shall be:  
“Exchange-for-Cash-Remittance;  
(Name, Rank, and SSN)”.  
  


# Voided Checks

Checks will be classified as voided when:

- Misprinted or mutilated during the issue process
- Replaced with another regular check bearing a different serial number
- Unused Check reported as Void
- Not been reported as a check issue



# Voided Checks

A check that is voided must be included on the *record of checks drawn* as a check issued with a dollar value of zero

Once check reported as a check issued

**IT MUST NOT BE VOIDED**

-These checks must be treated as cancelled checks



# Voided Checks

Will be rendered non-negotiable by typing or stamping the words:

"VOID- NOT NEGOTIABLE. NO CHECK ISSUED  
UNDER THIS NUMBER" or "VOID-NOT  
NEGOTIABLE: REPLACEMENT CHECK  
ISSUED UNDER CHECK NUMBER \_\_\_\_\_"

on the face of the check

Void checks will be destroyed once each quarter, by burning or shredding



# Voided Check Example

see Student Handout



# Cancelled Checks

Checks cancelled when:

- Amount is not due to the payee
- Check is undeliverable for 60 days after the month of issue
- Check cannot get to its rightful OWNER
- Creditors can't find the check's location



# Cancelled Checks

DO's may cancel checks drawn under:

- Own official account
- Under the account of a predecessor at the same activity & DSSN
- Under the account they are settling

Transactions will be processed in a manner similar to that for collections



# Cancelled Checks

Schedule of Cancelled/Udeliverable Checks  
(SF 1098) as the collection document

Assign a CV#

Print this number and the date of collection  
on the reverse of the cancelled check

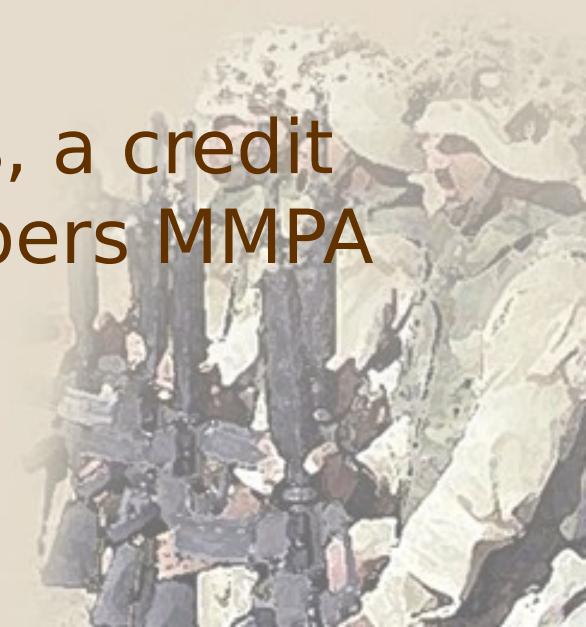


# Cancelled Checks

The checks will be deposited for credit to the DSSN.

Ensure there has not been any stop payment action.

If Check is for pay and allowances, a credit cancel check entry to the members MMPA must be made.



# Cancelled Checks

Will be stamped on the face with the statement,

**“NOT NEGOTIABLE - FOR PAYMENT AND  
CREDIT IN THE U.S. TREASURY. D.O.  
SYMBOL \_\_\_\_\_”**

Deposited on separate deposit tickets from all other collections to a Federal Reserve Bank/Branch by the 25<sup>th</sup> of the month

Checks over a year old “Limited Payability”



# Canceled Checks

Do not need to be deposited on a daily basis.

May be held in the DO's safe or vault until a consolidated SF 215 is prepared.

Deposits will be forwarded to the Federal Reserve Bank (FRB) not later than the 25th of the month in which received.

Checks received for cancellation during the remainder of the month shall be processed as collections.

# Canceled Available Checks

- When an amount is due the claimant, payment shall be made in the same manner as a current payment.
- The disbursement will be made on an SF 1034 and charged to the accounting data credited on the SF 1098, referencing the original undeliverable check by:
  1. serial number,
  2. amount,
  3. DSSN,



# Canceled Available Checks

cont.

4. month and year,
5. account in which the undeliverable check was collected.

- A record of the claim and disposition shall be entered on the DD Form 2658.





# Practical Application





# **CERTIFYING DEPOSIT TICKETS**



# Cash Funds Held At Personal Risk

DO'S, Deputies, Disbursing Agents will request authority to hold Cash at Personal Risk from approving authority

- a. US currency on hand
- b. Foreign Currency on hand
- c. Imprest funds and change funds
- d. Limited Depository Accounts (LDA)



# Disbursing Officers Source of Funds

- Funds from the DO being relieved
- Primary source of funds is an exchange-for-cash disbursement check



# Requirements for Transporting Cash Funds

-Excess of \$10,000 the MP's and CO will be notified

-Cash must be secured at all times

\* ***Safeguarding is a command responsibility***



# Types of Negotiable Instruments

- Cash
- Checks
- Drafts
- Money Orders
- Traveler's Checks



# Frequency and Timeliness of Deposits

Daily if receipts are \$5,000 or more.

Regardless of the amount, Deposits made Thursday of each week.

Cash and checks not combined on SF 215.

Cash and check deposit on same day count as one deposit for that day.



# Frequency and Timeliness of Deposits

Deposits must show the business day at the time of the deposit (by 1400).

Treasury checks in the sum of \$5,000 or more deposited to the nearest FRB branch.



# Places to Deposit Negotiable Instruments

- Federal Reserve Bank
- Federal Reserve Bank Branch
- Approved US Government General Depository
- All checks drawn on foreign banks and payable only at foreign banks will be deposited to:

Citibank, Global Clearing Collections,  
PO Box 5300, New Hyde Park, NY  
11042-1119



# **Endorsement for Deposit**

## Checks deposited at General Depository:

Checks , drafts, and money orders will be endorsed on the back within 1  $\frac{1}{2}$  inches of the trailing edge as follows:

**United States Marine Corps**

**DSSN:** \_\_\_\_\_

**For credit to the U.S. Treasury**

**Date:** \_\_\_\_\_



# Endorsement for Deposit

Accompanied with:

- SF 215 (Deposit Ticket)
- Adding machine tape

Deposits to Federal Reserve Bank or Branch:

US Treasury check in excess of \$5,000 and  
ALL cancelled checks must be deposited  
and endorsed as follows:

**DSSN (cash link ID)**

**For credit to the U.S. Treasury**

**Date:**

(CV # & date on cancelled checks)



# Record of Negotiable Instruments Deposited

Disbursing Officers keep a complete record of all negotiable instruments presented or mailed to depositories.

This record may be photocopy or microfilm records of both sides of the instrument deposited.



# Record of Negotiable Instruments Deposited

Complete descriptive copies of deposits (front and back of check)

If copying facilities not available written info must be obtained:

- Source of the instrument
- Name of financial institution
- type of instrument
- serial #
- payee
- Maker
- date drawn
- amount



# Record of Negotiable Instruments Deposited

If check is lost in the banking channels, DO may be held liable if the maker of the checks cannot be identified in order to contact that person for a replacement

That is why we maintain the previous information!



# Receipts of Cash to be Deposited

Receipts of cash in excess of authorized amount **must** be deposited



# Deposit Ticket SF 215

Deposit Ticket (SF 215) is used for deposit

SF 215 will be typed with a ANSI-OCR-A 10 pitch type. If unavailable, PICA 10 pitch should be used



# SF 215 - DEPOSITORY

STANDARD FORM 215 (Rev. 5-90)  
PRESCRIBED BY DEPT. OF TREASURY  
1 TFM 5-3000      215-103

## DEPOSIT TICKET

DEPT. OF THE TREASURY  
FINANCIAL MANAGEMENT SERVICE  
NSN 7540-01-019-9452

DEPOSIT NUMBER	DATE PRESENTED OR MAILED TO BANK	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT																		
(1) <table border="1"><tr><td>3</td><td>67784</td></tr></table>	3	67784	(2) <table border="1"><tr><td>M</td><td>M</td><td>D</td><td>D</td><td>Y</td><td>Y</td></tr><tr><td>1</td><td>2</td><td>25</td><td>-9*</td><td></td><td></td></tr></table>	M	M	D	D	Y	Y	1	2	25	-9*			(3) <table border="1"><tr><td>8</td><td>190</td></tr></table>	8	190	(4) <table border="1"><tr><td>1</td><td>200.00</td></tr></table>	1	200.00
3	67784																				
M	M	D	D	Y	Y																
1	2	25	-9*																		
8	190																				
1	200.00																				

(6) AGENCY USE

PREPARED BY: \_\_\_\_\_

DISBURSING OFFICE  
7TH FSSG FMF  
CAMP LEJEUNE NC 28542-5050

## (7) NAME AND ADDRESS OF DEPOSITORY

FIRST CITIZENS BANK & TRUST  
1220 HOLCOMB BLVD.  
JACKSONVILLE NC 28542

(8) I certify that the above amount has been received for credit in the account of the U.S. Treasury on the date shown. Subject to adjustment of uncollectable items included therein.

M M D D Y Y

(9) DEPOSITORS TITLE DEPARTMENT OR AGENCY AND ADDRESS

Authorized Signature

CONFIRMED DATE

DEPOSITORY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT  
OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE

ORIGINAL

# SF 215 - US Treasury Dept

STANDARD FORM 215 (Rev. 5-90) PRESCRIBED BY DEPT. OF TREASURY 1 TFM 5-3000 215-103		DEPOSIT TICKET		DEPT. OF THE TREASURY FINANCIAL MANAGEMENT SERVICE NSN 7540-01-019-9452
DEPOSIT NUMBER	DATE PRESENTED OR MAILED TO BANK	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT	
(1) 3 67785	(2) M M D D Y Y 1 2 -25-9*	(3) 0 0008190-6	(4) 1 234.65	
(6) AGENCY USE				
PREPARED BY: _____				
DISBURSING OFFICE 7TH FSSG CAMP LEJEUNE, NC 28542		(7) NAME AND ADDRESS OF DEPOSITORY FEDERAL RESERVE BANK OF RICHMOND PO BOX 30248 (CHARLOTTE BRANCH) CHARLOTTE, NC 28230		
		(8) I certify that the above amount has been received for credit in the account of the U.S. Treasury on the date shown. Subject to adjustment of uncollectable items included therein.		
		M M D D Y Y		
(9) DEPOSITORS TITLE DEPARTMENT OR AGENCY AND ADDRESS		Authorized Signature		CONFIRMED DATE
DEPOSITORY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE		ORIGINAL		

FOR INSTRUCTIONAL PURPOSES ONLY

# Distribution OF SF 215

The original, depository, and confirmed copies submitted to the depository along with the funds being deposited.

The confirmed copy will be returned after the deposit is made and will always be submitted with the original financial returns.

The agency copy is retained by the DO for his retain records, after inserting the confirmed date.



# **Debit Voucher SF 5515**

When a check is returned unpaid, the depository will issue a debit voucher to charge the disbursing symbol for the amount of the unpaid check.

The DO shall immediately record all debit vouchers in the DD Form 2657 (Daily Statement of Accountability).



# Debit Voucher

DoD Financial Management Regulation

Volume 5, Chapter 5

★ August 1999

STANDARD FORM 5515 (Rev. 9-78) PRESCRIBED BY DEPT. OF THE TREASURY 1 TFM 5-2000		DEBIT VOUCHER			DEPARTMENT OF THE TREASURY FINANCIAL MANAGEMENT SERVICE
VOUCHER NUMBER		DATE PRESENTED OR MAILED TO BANK M M Y Y D D	B-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT	
(1) 8 3055	(2) 1 0-03-XX	(3) 0 0005040-3	(4) 1 00.00	SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL PUNCTUATION OMIT \$ SIGN	
(5) <input type="checkbox"/> UNCOLLECTIBLE ITEM  <input checked="" type="checkbox"/> OTHER (Explain in Block 6)		(6) DEPOSITORY USE DT NO. XXXXXX, DATED XXXXXX, OVERSTATED BY \$100.00			
DEFENSE ACCOUNTING OFFICE FINANCIAL INFORMATION PROCESSING CENTER WASHINGTON, DC 20376		(7) NAME AND ADDRESS OF DEPOSITORY FEDERAL RESERVE BANK OF RICHMOND RICHMOND, VA 23261			
(8) DEPOSITOR'S TITLE, DEPARTMENT, OR AGENCY AND ADDRESS DEPOSITOR FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE		(9) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN DEBITED TO THE ACCOUNT OF THE TREASURY ON THE DATE SHOWN. UNCOLLECTIBLE ITEMS HAVE BEEN RETURNED TO THE DEPOSITOR OR APPROPRIATE NOTICE GIVEN.			
(10) DEPOSITOR FORWARD TO DEPOSITOR. DEPOSITOR SUBMIT THIS COPY WITH YOUR MONTHLY REPORT TO DEPARTMENT OF THE TREASURY		(11) AUTHORIZED SIGNATURE ORIGINAL			
(12) DEPOSITOR RETAIN THIS COPY		(13) MEMORANDUM COPY			
(14) DEPOSITOR FORWARD TO DEPOSITOR		(15) DEPOSITORY COPY CONFIRMED COPY			

# Practical Application





# **ELEMENTS OF A PUBLIC VOUCHER**



# Nature of a Public Voucher

1. Authority for U.S. Government agencies to make purchases other than personal.
2. Authority for a disbursing officer to make payments as required.
3. Data source for accounting information
4. Represents legal evidence that an obligation of the Government has been liquidated.

# **Requirements of a Public Voucher**

*A public voucher is correctly prepared when:*

- (a) The payment discharges a legal liability of the United States Government.
- (b) The written evidence assembled in support of the payment is complete and adequate.
- (c) The voucher is charged to an appropriation or fund available for and properly applicable to its payment.



# Requirements of a Public

*A public voucher is properly prepared when:  
cont.*

- (d) there exists no possibility for duplicate payment  
and/or overpayment by the Government.
  
- (e) The accounting data is accurate so abstraction and adjustment of appropriations and/or funds may be accomplished.

# Prompt Payment Act

## **Purpose:**

The Prompt Payment Act ensures Federal departments and agencies provide payment to vendors in a timely manner.

Late payments will be assessed interest penalties.



# Invoice Processing

**Proper Invoice:** \_\_\_\_\_

1. Name and address of contractor
2. Itemized bill of property or services rendered
3. Invoice date
4. Authorization for property or services rendered
5. Description of supplies or services performed

# Invoice Processing

## Proper Invoice: cont.

6. Shipment and payment terms
7. Name and address of contractor receiving payment
8. Contact information for notification of defective invoice
9. Other information, e.g... evidence of shipment



# Invoice Processing

## **Proper Invoice:** cont.

10. Activity making payment must determine....
  - a. Billed goods were ordered and received
  - b. Business requesting payment
11. Corrections must accomplished by formal modification.



# Invoice Processing

## Acceptance:

1. Actual Acceptance= formal certification that goods and services have been received and they conform to the terms of the contract
2. Constructive Acceptance= is considered to take place not later than 7 calendar days after delivery of goods or services.



# Computation of Payment Due Date

## **General:**

Payment made as close to but no later than the due date specified in the contract.

No specific payment due dates will be paid as close as possible to, but not later than, 30 calendar days following the later of the following three events:

1. Receipt of the invoice by the activity designated in the contract.
2. Execution of a valid, signed, contractual document.
3. Acceptance of goods or services by the activity designated in the contract.

# Practical Application



